G. R. S. IX-5]

Previous references.

G.7. File No. 2 071880.

191

Serial Nos. 1—5

Later references.

(~~Civil Accounts~~. Genl. Find

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—5

Major ~~Part B~~ for for March 1881

SUBJECT.

Revised Systems of Audit and Check of Contingent Expenditure

---

audited

W D 88—GPB—50,000—24-7-16

(General Serial No. 31.)

453

1881

From India Foreign

To

Section 47
File 207860
Ser

Dated 4 February

Despatched

Received 15

Enclosures No.

General No. 260 G. G.

No.

Forwards for information copy of a Final Reso regarding certain changes in the existing system of audit & check of contingent expenditure

(Corrected copy—to be substituted for the one previously sent.)

No. 133.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE

Accounts and Finance.

Fort William, the 21st January 1881.

Read the undermentioned papers regarding certain changes in the existing system of audit and check of contingent expenditure:—

For the second time—

Financial Resolution No. 3522, dated the 6th October 1877, describing the disadvantages of the present system, and inviting the opinion of Local Governments and Accountants General on a proposal to dispense with detailed check for the mass of ordinary contingent expenses, and instead, to fix annual grants limiting the expenditure.

For the first time—

Replies to the above—

From D[illegible]ccountant General, Mysore, No. 4947, dated the 17th December 1877.
From Deputy Accountant General Hyderabad, No. 3864, dated the 10th January 1878.
From Accountant General, Punjab, No. 988, dated the 24th January 1878.
From Accountant General, Bombay, No. 15205, dated the 25th January 1880.
From Deputy Accountant General, Assam, No. 24—5489, dated the 16th February 1878.
From Resident, Hyderabad, No. 104G.B., dated 5th February 1878.
From Chief Commissioner, Mysore, No. 9980—F.49, dated the 14th February 1878.
From Accountant General, Madras, No. 12898, dated the 2nd March 1878.
From Chief Commissioner, Ajmere, No. 255, dated the 27th April 1878.
From Chief Commissioner, Central Provinces, No. 1672—83, dated the 1st May 1878.
From Comptroller General, No. 871, dated the 1st August 1878.
From Government of Madras, No. 1109, dated the 25th June 1878.
From Chief Commissioner, British Burma, No. 2802—218, dated the 18th October 1879.
From Deputy Accountant General, British Burma, No. 2163, dated the 31st July 1879.
From Comptroller General, No. 809, dated the 1st August 1879.
From Government of Bombay, No. 3662, dated the 21st October 1879.
From Chief Commissioner, Assam, No. 3642, dated the 4th November 1879.
From Chief Commissioner, Assam, No. 443, dated the 2nd February 1880.
From Government of Bengal, No. 634, dated the 16th February 1880.
From Government of Bengal, No. 2237, dated the 19th August 1879.
From Government of Benagl, No. 648, dated the 22nd March 1880.
To Government of Bengal, No. 356, dated the 30th April 1880.
From Government, North-Western Provinces, No. C.A.—12151, dated the 7th January 1878.
From Government, North-Western Provinces, No. 962A., dated the 2nd August 1878.
From Government, North-Western Provinces, No. 765, dated the 30th April 1880.

OBSERVATIONS.—In the Resolution of the 6th October 1877, read in the preamble, the Government of India expressed an intention of discontinuing the numerous checks at present applied to contingent expenditure, which, though entailing much trouble on the officers concerned, have failed to secure their objects, and of assigning fixed money limits for all ordinary contingencies, excluding such items only as are fluctuating or are not recurring.

The Local Governments were requested to express their opinions on this proposal, and to report what items of contingent expenditure should be treated as *ordinary*, and what items should be excluded from the fixed grants.

The principle of the scheme has been accepted by all the Local Governments, and the scheme is now in full operation in Bengal and in the North-Western Provinces and Oudh.

The Chief Commissioner of British Burma while admitting the soundness of the principle considers that, in the present state of that Province, a fixed limit can only be applied to a very small number of items.

As regards the details of the scheme, there naturally exists much diversity of opinion among the several Local Governments; nor is it necessary that there should be exact uniformity of procedure.

RESOLUTION.—The Governor General in Council, therefore, authorises the introduction, in all Provinces, of arrangements based generally on the plan sketched in the Resolution of October 1877, but modified to suit the particular circumstances of each Department and Province. The details should be settled by the Local Governments in communication with the Account Department.

The measures adopted by the Government of Bengal for giving effect to this scheme are approved, and the papers noted on the margin, which fully describe these measures, are forwarded for the information of other Local Governments, to whom they will, no doubt, be of much practical assistance, as indicating the nature of the details to be settled, and the manner in which they have been settled by one Local Government.

Resolution by Government of Bengal, No. 11, dated 22nd March 1880.
Circulars by Accountant General, Bengal, Code V (No. 80, dated the 19th April 1880), with Appendix B.

A copy of the circular from the Accountant General, North-Western Provinces, No. 3, dated the 14th May 1880, showing the plan adopted by the Government of those Provinces, is also appended, and may be usefully studied.

ORDERED, that copies of this Resolution and of the papers referred to in the last two paragraphs be forwarded to all Local Governments, to the Comptroller General, and to all Accountants General and Comptrollers.

To Foreign Department for communication to the Chief Commissioner of Mysore.

STEPHEN JACOB,

Asstt. Secretary to the Government of India

No 260 F. G.

Copy forwarded to the Chief Commissioner of Mysore, for information.

Foreign Deptt
General,
Fort William
The 9th February 1881.

By order &c
J. C. Pears
for Asst Secretary to the
Govt of India

Govt. Central Press.—No. 474 C. F.—2-2-81.—250.

(General Serial No. 31.)

1881

From India Foreign

Section 4-7
File No 2 of 1880
Serial No 2

Dated 9 February
Despatched
Received 25 —.—

Enclosures No.

General No.
No.

Financial Resolution Part I

I forwards the accompg Resolg regarding certain changes in the existing system of audit & check of consignment expenditure in Burma & the rules sent with Do 260 G G of 9 Feby.

(General Serial No. 31

1887. No 243.

From

Section	67
File No	2 of 1880
Serial No	3

To The Comptroller
Bangalore

Dated Bangalore 15th May 1881
Despatched
Received

Enclosures No. 2

General No. 7603
G. No. 1997

31/5/81 Forwards herewith a Resolution of the Govt of India Department of Finance & Commerce, No. 132 dated 21st January 1881, received with Foreign Department No. 260 G.G. of the 9th instant, and requests he will return the same with his opinion on the regarding the introduction into Mysore of the Scheme of audit and check

of Contingent expenditure

therein referred to.

" By order

Secretary

15/2/89

(General Serial No. 31.) No. 252.

188/.

From

Section 67
File No 20,189
Serial No 4

To The Comptroller,

Dated Bangalore 26th February/81
Despatched " "
Received

Enclosures No./ Resolution No. 133 (260)

General No. 8603
No. 2108.

Forwards for his opinion a Resolution of the Govt of India, Department of Finance and Commerce, No. 133 dated 21 Jany 1881, in substitution of that of the same number and date forwarded with this office No. 1603 dated 15th 1997 instant.

By Order
M. J.
Secretary

Rec 25/2/81

(Copy)

No. 133

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE

Accounts and Finance.

Fort William, the 21st January 1881.

Read the undermentioned papers regarding certain changes in the existing system of audit and check of contingent expenditure:—

For the second time—

Financial Resolution No. 3522, dated the 6th October 1877, describing the disadvantages of the present system, and inviting the opinion of Local Governments and Accountants General on a proposal to dispense with detailed check for the mass of ordinary contingent expenses, and instead, to fix annual grants limiting the expenditure.

For the first time—

Replies to the above—

From Deputy Accountant General, Mysore, No. 4947, dated the 17th December 1877.
From Deputy Accountant General, Hyderabad, No. 3864, dated the 10th January 1878.
From Accountant General, Punjab, No. 988, dated the 24th January 1878.
From Accountant General, Bombay, No. 15205, dated the 25th January 1880.
From Deputy Accountant General, Assam, No. 24—5489, dated the 16th February 1878.
From Resident, Hyderabad, No. 104G.B., dated 5th February 1878.
From Chief Commissioner, Mysore, No. 9980—F.49, dated the 14th February 1878.
From Accountant General, Madras, No. 12898, dated the 2nd March 1878.
From Chief Commissioner, Ajmere, No. 255, dated the 27th April 1878.
From Chief Commissioner, Central Provinces, No. 1672—83, dated the 1st May 1878.
From Comptroller General, No. 871, dated the 1st August 1878.
From Government of Madras, No. 1109, dated the 25th June 1878.
From Chief Commissioner, British Burma, No. 2802—218, dated the 18th October 1879.
From Deputy Accountant General, British Burma, No. 2153, dated the 31st July 1879.
From Comptroller General, No. 809, dated the 1st August 1879.
From Government of Bombay, No. 3662, dated the 21st October 1879.
From Chief Commissioner, Assam, No. 3642, dated the 4th November 1879.
From Chief Commissioner, Assam, No. 443, dated the 2nd February 1880.
From Government of Bengal, No. 634, dated the 16th February 1880.
From Government of Bengal, No. 2237, dated the 19th August 1879.
From Government of Bengal, No. 648, dated the 22nd March 1880.
To Government of Bengal, No. 356, dated the 30th April 1880
From Government, North-Western Provinces, No. C.A.—12151, dated the 7th January 1878.
From Government, North-Western Provinces, No. 962A., dated the 2nd August 1878.
From Government, North-Western Provinces, No. 765, dated the 30th April 1880.

OBSERVATIONS.—In the Resolution of the 6th October 1877, read in the preamble, the Government of India expressed an intention of discontinuing the numerous checks at present applied to contingent expenditure, which, though entailing much trouble on the officers concerned, have failed to secure their objects, and of assigning fixed money limits for all ordinary contingencies, excluding such items only as are fluctuating or are not recurring.

The Local Governments were requested to express their opinions on this proposal, and to report what items of contingent expenditure should be treated as *ordinary*, and what items should be excluded from the fixed grants.

The principle of the scheme has been accepted by all the Local Governments, and the scheme is now in full operation in Bengal and in the North-Western Provinces and Oudh.

The Chief Commissioner of British Burma while admitting the soundness of the principle considers that, in the present state of that Province, a fixed limit can only be applied to a very small number of items.

As regards the details of the scheme, there naturally exists much diversity of opinion among the several Local Governments; nor is it necessary that there should be exact uniformity of procedure.

RESOLUTION.—The Governor General in Council therefore, authorises the introduction, in all Provinces, of arrangements based generally on the plan sketched in the Resolution of October 1877, but modified to suit the particular circumstances of each Department and Province. The details should be settled by the Local Governments in communication with the Account Department.

The measures adopted by the Government of Bengal for giving effect to this scheme are approved, and the papers noted on the margin, which fully describe these measures, are forwarded for the information of other Local Governments, to whom they will, no doubt, be of much practical assistance, as indicating the nature of the details to be settled, and the manner in which they have been settled by one Local Government.

Resolution by Government of Bengal, No. 11, dated 22nd March 1880.

Circulars by Accountant General, Bengal, Code V—6, 8 and 18 (Nos. 14, 15, and 16 of the volume of circulars for February 1880), with Appendix B.

A copy of the circular from the Accountant General, North-Western Provinces, No. 3, dated the 14th May 1880 showing the plan adopted by the Government of those Provinces, is also appended, and may be usefully studied.

ORDERED, that copies of this Resolution and of the papers referred to in the last two paragraphs be forwarded to all Local Governments, to the Comptroller General, and to all Accountants General and Comptrollers: *& to Foreign Dept. for communication to the Chief Commissioner of Mysore.*

STEPHEN JACOB,

Asstt. Secretary to the Government of India.

Govt. Central Press.—No. 474 C. F.—20-1-81.—240

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Enclosures of Resolution No. 133 of 1881.

No. I.

Dated 22nd March 1880.

RESOLUTION—By the Government of Bengal.

Read—

Resolution by the Government of India, Financial Department, No. 3522, dated the 6th October 1877, proposing a change in the system of checking contingent expenditure.
Letter from the Accountant General, No. 469, dated the 29th June 1878, reporting on the subject.
Letter to the Accountant General, No. 3174, dated the 13th July 1878.
Letter from the Accountant General, No. 1375C., dated the 13th September 1878.
Circular No. 46, dated the 1st October 1878, to all District and Sessions Judges.
Letter to the Board of Revenue, No. 4510, dated the 1st October 1878.
Letter to the Inspector General of Registration, No. 4511, dated the 1st October 1878.
Letter to the Inspector General of Police, No. 4512, dated the 1st October 1878.
Replies from the Judges and the Heads of Departments addressed.
Letter to the Accountant General, No. 1364, dated the 15th May 1879.
Letter from the Accountant General, No. 596T., dated the 27th August 1879.

The procedure hitherto adopted in checking contingent expenditure is as follows:—

(*a*). The disbursing officer records each item of expenditure separately on a register, obtains a voucher for it, and certifies that the expenditure could not have been avoided in the public interest. Before purchasing any unusual articles he must obtain the sanction of the countersigning officer.

(*b*). The countersigning officer subsequently examines this expenditure, checks it, enters it in detail in a register, and gives a second certificate.

(*c*). Finally, the action of the local officers is reviewed, and the expenditure checked and entered in a third register by the Accountant General.

In addition to the checks above enumerated, the disbursing officer, the countersigning officer, and the Accountant General are bound to see that the sanctioned estimates are not exceeded.

2. The procedure above sketched is undoubtedly cumbrous and elaborate. With a view to reduce the excessive labour involved in it, the Government of India, in Financial Order No. 3522, dated the 6th October 1877, proposed to class all contingent expenditure in two categories—"Ordinary" and "Extraordinary."

All contingent expenditure coming under the heads classified as "Ordinary" would be met from a lump assignment, to be spent at discretion, but not exceeded. The disbursing officer would enter every item of expenditure in a register as at present, but the bills would not contain details of the expenditure, nor would require countersignature.

Each bill would be for a lump sum, and would be provided with a certificate that the amount drawn included only ordinary contingencies. The register would be inspected periodically by the Head of Department concerned, while the only check exercised by the Accountant General would be to see that the lump assignment was not exceeded.

As regards contingent expenditure classed as "Extraordinary," the procedure to be followed would remain as at present.

3. The Government of India called for an expression of the opinion of the Local Government in respect of the ordinary contingencies, which it would be desirable to check by a money limit instead of a detailed audit, and enquired whether final retrenchments of such items after explanation was not exceedingly rare, the actual objections relating generally to the absence of a voucher or neglect of some form. The Local Government was also asked for a report as to what items of contingent expenses or of fluctuating charges should be excluded, and what amount of yearly assignment for the other or residual ordinary contingent expenses it would propose for each office, with a detail of the items and description of the character of the charges to be included in the assignment.

4. It has been ascertained from the Accountant General that final retrenchments of ordinary contingent expenditure after explanation are rare. On a reference to the expenditure of six of the largest districts for one year, amounting to Rs. 4,96,869, it appears that the retrenchments for final recovery were ten in number, amounting to Rs. 394 only. The Lieutenant-Governor thinks that the proposed scheme is calculated to effect a great reform in the system of checking contingent expenditure. He will therefore, in anticipation of the sanction of the Government of India, direct its introduction in Bengal, with effect from the 1st April next; but it will, for the present, be extended only to the Civil, Judicial, Registration, and Police Departments.

5. The Accountant General will settle all details as to the mode of accounting, &c., taking, if necessary, the orders of the Comptroller General; but the Lieutenant-Governor thinks the proposals set out below will meet the case.

6. As regards allotments, the Lieutenant-Governor would divide them into—

(*a*) those to be controlled by Judges,
(*b*) ditto ditto by Commissioners,
(*c*) ditto ditto by the Inspector General of Police,
(*d*) ditto ditto by the Inspector General of Registration.

7. As regards (*a*), the Lieutenant-Governor would make all allotments by Judges, and not by districts; *e.g.*, instead of allotting so much to Cuttack, so much to Pooree, and so much to Balasore, he would make one allotment to the Judge of Cuttack for three districts; in the same way one allotment to the Judge of Bhagulpore and Monghyr; and so on in other cases. This allotment, moreover, must be contingent, especially as regards allowance for country stationery on the number of subordinate officers employed. Under present rules each Subordinate Judge has a stationery allowance of Rs. 15, and each Munsif of Rs. 12 per mensem. His Honour would continue these allowances while placing them under the control of the Judge. It is evident that at present there are some savings, and in many districts the total expenditure on country stationery is not quite so large as the maximum rate would justify, and at the time of the vacation more especially there ought to be some savings. The Lieutenant-Governor hopes that, by placing these allowances under the control of the Judges, these officers will be interested in looking after the expenditure and in insisting on economy where possible. It is proposed, therefore, to assign to each Judge a certain fixed sum not liable to fluctuate, except on clear definite proof that the amount is inadequate, and to supplement this with an additional allotment of Rs. 15 a month for each Subordinate Judge or Small Cause Court Judge, and Rs. 12 a month for each Munsif who is in actual charge of a Munsif's Court within the jurisdiction on the first day of each month. The allowance of a Small Cause Court Judge may be computed at the same amount as that of a Subordinate Judge; but the allotments will be calculated on the assumption that an officer discharging *both* duties only counts as one. The additional allotment is primarily intended for country stationery, but will not be limited to that purpose, and any savings that can be effected during the vacation, or in any other way, will be available to meet other expenditure.

8. In accordance with this principle, a statement (A) has been prepared and appended to this Resolution, showing the fixed and fluctuating allotment which it is proposed to make to each Judge. The fixed allotments have been settled partly with reference to the local circumstances of each Court, it being evident that office contingencies cost much more in Eastern Bengal and near Calcutta than in Behar or Orissa; and partly also with a view to make the probable grant under the proposed system approximate generally to the actual expenditure of past years. The figures of actual expenditure in 1878-79, shown in column 4 of the statement, have been carefully analysed, and an allowance made when the expenditure under any head seemed abnormally high or abnormally low.

9. The fluctuating or additional allotment for stationery shown in the statement as amounting to Rs. 37,908 has been calculated on the assumption that the number of subordinate judicial officers will remain as shown in columns 5 and 6 of the table, *viz.*, 41 Subordinate Judges and Small Cause Court Judges and 212 Munsifs, and it is proposed to supplement this with Rs. 25,400 as fixed allotments, raising the total to Rs. 63,308. This assumes that the Judges will be able to effect savings to the extent of 4½ per cent., which it is but reasonable to expect, now that they are given a direct interest in the economical expenditure of the allotments. The contingent expenditure which these allotments are intended to cover is all that is not included in the list of extraordinary contingencies detailed in paragraph 3 of this Resolution. The charges are ordinarily classified as—

1. Country stationery.
2. Hot and cold weather charges.
3. Tour charges (excluding travelling allowances).
4. Office expenses.
5. Other miscellaneous petty charges.
6. Process-serving contingencies.

All other contingent charges, such as diet and travelling expenses of witnesses, purchase of furniture, postage charges, &c., will be charged for under existing rules.

10. As regards the allotments to be controlled by the Commissioners, a statement (B) is appended to this Resolution, showing the average actual expenditure of the three years 1874-75 to 1876-77, the allotments proposed by the Accountant General in September 1878, the actual expenditure in 1878-79, and the allotments now fixed. The actual expenditure in 1878-79 amounted to Rs. 1,72,754 against Rs. 1,34,184, the average expenditure for the above three years. A careful analysis of this expenditure shows that under the head of Miscellaneous Charges many items are included, such as it is not intended to include in any contract allotments. Excluding these charges, the total contingencies amounted to Rs. 1,32,000, or Rs. 1,000 less than the allotment which the Accountant General proposed in September 1878. The total grant will, therefore, stand at Rs. 1,32,000, which has been fixed after a careful analysis of details and comparison of similar districts with one another. The Lieutenant

Governor believes that the grant will suffice if the Commissioners insist upon economy. The allotments will include the following items of expenditure :—

1. Country stationery.
2. Charges for remittance of treasure within the district.
3. Hot or cold weather charges.
4. Tour charges (exclusive of travelling allowances).
5. Other office expenses, including those incurred by sub-divisional establishments.
6. Repairs to tents.
7. Other miscellaneous charges and treasury petty charges.
8. Process fees advanced under Government order No. 48 of 27th October 1874.
9. Process-serving charges, travelling charges of peons, and contingencies for serving processes.
10. Repairs of boats other than steamers and sea-going vessels.
11. Country medicines.
12. Keep of elephants, for which an extra allotment will be made of Rs. 50 per mensem per elephant, except in Chota Nagpore and Orissa, where the allowance will be Rs. 40.

11. The following allotments were proposed by the Accountant General in September 1878 for the Registration and Police Departments to cover all contingencies, except those classed as Extraordinary and detailed in paragraph 13 :—

	Registration Department.	Police Department.
	Rs.	Rs.
Bhagulpore	650	13,000
Burdwan	850	14,500
Chittagong	550	14,500
Chota Nagpore	400	7,000
Dacca	1,600	25,500
Orissa	150	7,000
Patna	1,400	17,000
Presidency Division	1,400	27,000
Rajshahye and Cooch Behar	500	14,500
TOTAL ...	7,500	1,40,000

The Inspector General of Police and the Inspector General of Registration have made no objection to the total amounts proposed. The grants are accordingly fixed at Rs. 1,40,000 for the Police Department, and Rs. 7,500 for the Registration Department, the distribution to divisions being left to the Heads of the Departments.

12. It now remains to lay down certain general principles for the guidance of officers in carrying out the scheme.

(1.) In order to prevent applications for additional grants being made on the ground that the requisition is due to the extravagance of the applicant's predecessors, all relieving officers who have to undertake the control of these allotments are warned to be careful in satisfying themselves, when taking charge, that the expenditure from each allotment has not been excessive up to the date of their charge commencing, and that the office or department is not in such condition as to render it necessary for him to incur any immediate large expenditure. All relieving officers, who have good grounds for complaints of this kind, must bring them to notice at the time of taking charge. A statement of the actual expenditure should be appended to the report, which should be accompanied by any remarks which the relieved officer may wish to make on the subject. No complaint will be taken into consideration which is not preferred at the time of taking charge.

(2.) As regards the accounting for the expenditure, the original proposal of the Accountant General was that no money should be drawn except on detailed bills, as otherwise the lump sum would be drawn in full and there would be no savings. The Board of Revenue are of opinion that detail should not be shown, but only the total amount disbursed under each head month by month. Mr. Westland agreed in the Board's proposal, which is accordingly approved. The Accountant General will issue detailed instructions as to the different heads under which the expenditure should be classed. As regards the accounts to be kept by each local office, it will be sufficient if every distinct item of expenditure is entered at least in one register for reference in case of necessity, all other details being left to the discretion of the officer to whom the allotment is entrusted. The controlling officer may portion off the amount among his subordinates, but he will be required to satisfy himself that the requisite register is being duly kept up.

(4.) As regards the utilisation of the surplus of allotments, if any, the Lieutenant-Governor would allow it to be drawn and spent on certain specified kinds of extraordinary contingencies, such as would otherwise require to be separately sanctioned and accounted for; *e.g.*, purchase of tents, furniture, books, and petty construction and repairs. There would thus be an indirect gain to Government, and at the same time some inducement to the officer to economise. All that would be necessary is that he should show the expenditure under the proper head of extraordinary contingencies debitable to savings from his allotment for ordinary contingencies, instead of being accompanied by the otherwise requisite sanction.

Thus, say, a Judge has an aggregate allotment of Rs. 2,800, and he sees that he will only spend Rs. 2,700 by the close of the year, he may buy a new writing-table for, say, Rs. 70 and an office clock for Rs. 30. This will be duly accounted for as such, but no sanction will be needed if it can be shown that the expenditure can be met from savings from the ordinary grant, and it may be in excess of the budget allotment under the sub-head of Furniture.

(4.) In Statement B, appended to this Resolution, the allotments for Collectors and Magistrates have been made by divisions instead of districts; but the Lieutenant-Governor would require the Commissioner to allot the amount shown under each head among the Collectors and Magistrates at the beginning of each year, keeping back only 5 per cent. for emergencies. Each Collector and Magistrate will then have the same full control over these allotments as if they had been made direct by Government. The remaining 5 per cent. must similarly be allotted in the last quarter, being given to those districts that most need it. As the Commissioners are responsible for the economical expenditure of the grant, they may require from Collectors whatever accounts they think necessary; but they should bear in mind that the object of the measure is to diminish clerical work, and therefore they should make the information which they require very simple; if possible, only the monthly total expenditure under each head as submitted to the Accountant General should be required. The Lieutenant-Governor would allow Collectors and Magistrates to transfer the allotment from one head to another as may be needed, provided that what is spent under each head is shown as spent under that head; *e.g.*, Excise contingencies as Excise, and Criminal Justice contingencies as Criminal Justice. It does not appear that any inconvenience will result from this in the Accountant General's office. It may very slightly falsify the budget estimates under each head, Rs. 1,200, for instance, being spent when only Rs. 1,000 was budgeted for, the extra Rs. 200 being taken from the Land Revenue allotment. This, however, will affect the *estimates* to a very trifling extent, while so far as the *accounts* are concerned, if the expenditure is shown under the proper head, they will be perfectly correct.

The Commissioner will not, however, be allowed to transfer from the three first heads, which are Collector-Magistrates', to the fourth, which is the Commissioner's head, without the sanction of the Board of Revenue.

13. It only remains to arrange for the expenditure which is still classed as Extraordinary *viz.*—

1. Purchase of tents.
2. Furniture.
3. Books and publications.
4. Office and ground-rent.
5. Rewards.
6. Fees to pleaders in criminal cases.
7. Ditto for pauper suits.
8. Remuneration to copyists.
9. Section-writing.
10. Petty construction and repairs.
11. Law charges.
12. Record-room charges.
13. Postage and telegram charges.
14. Diet and travelling allowances to witnesses.

To which should be added—

15. Purchase of boats.
16. Ditto of elephants.
17. Other contingent expenditure, the separate items of which are each of large amount and exceptional character.
18. Repairs to steamers or the Chittagong schooner.
19. Charges for remittance of treasure to other districts.
20. Municipal rates and cesses on Government buildings.*

14. So far as Judges are concerned no further instructions are necessary. They will deal with such expenditure precisely as they have hitherto dealt with it. It has been pointed out that for all expenditure, except country stationery, the Judge is the disbursing officer, and all expenditure is sanctioned by him and shown in his accounts This practice should continue, and all extraordinary expenditure incurred by Judges should be passed under the same rules as at present. The Lieutenant-Governor thinks that several of the items may be eventually included under ordinary contingencies and made the subject of a contract allotment; but this can easily be done hereafter as the present scheme gets into working order.

15. As regards extraordinary contingent expenditure by Magistrates and Collectors, the Board of Revenue are of opinion—and in this the Lieutenant-Governor concurs—that the charges should be divided into two parts—(A) those that require previous sanction, and as regards which the Commissioner's countersignature may be dispensed with; (B) those which require the Commissioner's supervision, and which should be submitted in a separate bill and countersigned by the Commissioner after *real and effectual* check in his office. The extraordinary contingencies just enumerated have, therefore, been sub-divided under two heads, A and B, so far as incurred by Collector-Magistrates.

---

* (English stores are omitted in this list, as they are not a head of the local contingent account, but only of the Accountant General's books.)

Head A will be composed of—

1. Purchase of tents.
2. Ditto of furniture.
3. Books and publications.
4. Office and ground-rent.
5. Petty construction.
6. Purchase of boats.
7. Ditto of elephants.
8. Municipal rates and cesses.
9. Section-writing.
10. Remuneration to copyists.
11. Other exceptional contingencies.

Of these, 1, 2, 3, 5, 6, 7, 9, and 11 will require to be accompanied by the sanctioning order in original, and the sanction must necessarily be expressed in a definite limit as to money; 4 will require to be sanctioned the first time the expenditure is incurred, and supported by a yearly certificate under a recent order of the Government of India; 8 and 10 do not require previous sanction, but countersignature may be dispensed with.

Head B will contain—

1. Rewards.
2. Fees to pleaders in criminal cases.
3. Ditto in pauper suits.
4. Petty repairs.
5. Law charges.
6. Record-room charges.
7. Postage charges and service telegrams.
8. Diet and travelling allowances to witnesses.
9. Repairs to steamers or schooners.
10. Charges for remittance of treasure to the presidency or to other districts.

All these should be submitted to Commissioner, as at present, for his countersignature, except No. 2, which should be submitted to the Legal Remembrancer. All the change necessary in the existing practice is to take care not to charge ordinary contingent expenditure in the same abstract contingent bill as extraordinary contingent expenditure, or extraordinary contingent expenditure under Head A in the same bill as similar expenditure under Head B.

ORDER.—Ordered, that a copy of the Resolution be submitted to the Government of India, in the Department of Finance and Commerce, for confirmation of the scheme sanctioned by the Lieutenant-Governor.

Ordered, also, that a copy be forwarded to the Secretary to the Board of Revenue; to the Accountant-General, Bengal; to all Commissioners of Divisions; to all Magistrates and Collectors; to all District and Sessions Judges; and to the Inspectors General of Registration and Police; and to all the Departments of this office.

A.

Allotments for contingent expenditure in Civil Courts to be controlled by District Judges.

1	2	3	4	5	6	7	8	9	10
Name of District.	Average of 3 years 1874-75, 1875-76 and 1876-77.	Allotment proposed by in Accountant General 1878.	Actual expenditure of 1878-79.	Number of Subordinate Officers.		Allotment now proposed.	Estimated amount to be aided for subordinate officers.	Total.	Remarks.
				Subordinate Judges and Small Cause Court Judges.	Munsifs.				
	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	
Burdwan	2,312	2,300	2,378	1	8	800	1,332	2,132	Burdwan has decreased in area.
Bancoorah	641	640	784	...	5	400	720	1,120	Bancoorah has increased in area.
Beerbhoom	960	950	1,152	...	4	400	576	976	
Midnapore	1,924	1,900	2,320	1	9	800	1,476	2,276	
Ditto Small Cause Court ...	60	60	64						
Hooghly	2,531	2,500	2,105	3	10	1,000	1,980	2,980	Hooghly expenditure in 1878-79 was evidently exceptionally low and the number of Munsifs less.
Howrah									
Ditto Small Cause Court ...	234	230	372						
Total ...	8,662	8,580	9,175	5	36	3,400	6,084	9,484	
24-Pergunnahs	3,230	3,230	4,113	3	14	1,400	2,556	3,956	
Nuddea	1,884	1,880	2,505	3	8	1,000	1,692	2,092	The expenditure in Nuddea was exceptionally high in 1878-79.
Ditto Small Cause Court ...	410	400	537						
Jessore	2,363	2,350	2,146	3	11	1,000	2,124	3,124	In Jessore it was exceptionally low.
Ditto Small Cause Court ...	554	550	773						
Moorshedabad	1,727	1,720	2,444	1	5	1,000	900	1,900	The remark opposite Nuddea applies to Moorshedabad.
Ditto Small Cause Court ...	82	80	9						
Total ...	10,250	10,210	12,527	10	38	4,400	7,272	11,672	
Dinagepore	2,116	2,100	2,518	1	6	1,200	1,044	2,244	The expenditure on country stationery in Dinagepore and Rungpore was far in excess of that in most districts in 1878-79.
Darjeeling	...	...	103						
Rungpore	2,197	2,200	2,716	1	7	1,200	1,188	2,388	
Julpigoree	125	120	575						
Rajshahye	1,125	1,120	1,623	1	4	1,200	756	1,956	
Ditto Small Cause Court ...	64	60	30						
Maldah	308	300	376						
Pubna	511	500	732	...	6	600	864	1,464	The expenditure in this, which is a new Judgeship, seems likely to increase somewhat.
Ditto Small Cause Court ...	81	80	95						
Bogra	177	170	300						
Total ...	6,704	6,650	9,069	3	23	4,200	3,852	8,052	
Dacca	2,403	2,400	2,514	3	10	1,000	1,980	2,980	
Ditto Small Cause Court ...	305	300	411						
Furreedpore	1,512	1,500	2,210	1	8	1,000	1,332	2,332	
Ditto Small Cause Court ...	363	360	316						
Backergunge	2,200	2,200	2,209	2	10	800	1,800	2,600	The office expenses in Mymensingh and Tipperah were very heavy. There appears to be no good reason for allowing them a greater excess over Backergunge than is here proposed.
Ditto Small Cause Court ...	130	130	203						
Mymensingh	3,510	3,500	3,701	2	12	1,200	2,088	3,288	
Tipperah	3,704	3,700	3,265	2	12	1,200	2,088	3,288	
Total ..	14,127	14,090	14,829	10	52	5,200	9,288	14,488	
Chittagong	3,404	3,400	3,463	1	10	1,400	1,620	3,020	The office expenses in Chittagong and Noakholly were very heavy. Three Munsifs' cutcherries were burnt down.
Ditto Small Cause Court ...	27	25	46						
Noakholly	173	160	2,434	1	6	1,200	1,044	2,244	
Total ...	3,604	3,585	5,943	2	16	2,600	2,664	5,264	
Patna	1,343	1,340	1,418	2	4	600	936	1,536	
Ditto Small Cause Court ...	110	100	118						
Gya	1,061	1,050	1,215	1	3	600	612	1,212	
Shahabad	1,113	1,100	1,401	1	4	600	756	1,356	
Muzufferpore	1,476	1,450	1,600	1	8	600	1,332	1,932	
Durbhunga	331	310	433						
Sarun	1,190	1,200	1,457	2	4	600	936	1,536	
Chumparun	158	150	149						
Total ...	6,782	6,720	7,791	7	23	3,000	4,572	7,572	
Bhagulpore	1,759	1,750	1,406	2	7	800	1,368	2,168	
Ditto Small Cause Court ...	127	130	157						
Monghyr	...	...	462						
Ditto Small Cause Court ...	141	140	122						
Purneah	1,355	1,350	1,610	1	4	800	756	1,556	
Total ...	3,382	3,370	3,757	3	11	1,600	2,124	3,724	
Cuttack	833	830	945	1	4	600	756	1,356	
Ditto Small Cause Court ...	102	100	88						
Pooree	83	80	164						
Balasore	161	160	216						
Total ...	1,179	1,170	1,413	1	4	600	756	1,356	
Lohardugga	646	640	769	...	9	400	1,296	1,696	Hot weather charges are very low in this division.
Hazareebagh	154	150	349						
Manbhoom	309	310	488						
Singbhoom	10	10	58						
Total ...	1,119	1,110	1,664	...	9	400	1,296	1,696	
Grand Total ...	55,809	55,485	66,167	41	212	25,400	37,903	63,308	

B.

Allotments for contingent expenditure to be controlled by Commissioners of Divisions.

Name of Division.	Head.	Actual average of three years 1874-75, 1875-76, 1876-77.	Proposed by Accountant General in September 1878.	Actuals for 1878-79.	Allotment now proposed.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Burdwan	Land Revenue ...	6,974	7,000	17,503	7,500	These allotments do not include exceptional items such as khalaree rents, embankment allowances to zemindars, repairs to steamers or to the Chittagong schooner, or any other large item of a manifestly exceptional character. They also do not include the keep of elephants, for which there will be an additional allowance of Rs. 40 per mensem for each elephant in Orissa or Chota Nagpore, and of Rs. 50 per mensem in Rajshahye or any other division.
	Excise ...	970	900	889	800	
	Criminal Courts ...	5,257	5,000	5,565	5,000	
	Administration...	774	750	384	700	
	Total ...	13,975	13,650	24,341	14,000	
Presidency	Land Revenue ...	7,826	8,000	10,745	8,500	
	Excise ...	512	500	515	500	
	Criminal Courts ...	5,737	5,800	5,917	5,800	
	Administration...	886	900	1,509	1,200	
	Total ...	14,961	15,200	18,686	16,000	
Rajshahye	Land Revenue ...	8,644	8,500	13,081	9,500	
	Excise ...	906	900	1,497	1,000	
	Criminal Courts ...	7,732	7,800	9,244	8,000	
	Administration...	2,947	3,000	4,499	1,500	
	Total ...	20,229	20,200	28,321	20,000	
Dacca	Land Revenue ...	7,908	8,000	11,660	9,000	
	Excise ...	2,414	2,400	2,549	2,000	
	Criminal Courts ...	10,269	10,000	11,397	10,000	
	Administration...	642	650	2,498	1,000	
	Total ...	21,233	21,050	28,005	22,000	
Chittagong	Land Revenue ...	4,033	4,000	6,264	5,000	
	Excise ...	190	200	144	150	
	Criminal Courts ...	1,710	1,700	2,121	1,850	
	Administration...	1,169	1,100	1,643	1,000	
	Total ...	7,102	7,000	10,172	8,000	
Patna	Land Revenue ...	14,365	14,000	14,092	12,000	
	Excise ...	2,040	2,000	1,322	1,200	
	Criminal Courts ...	5,755	5,800	5,871	5,800	
	Administration...	2,199	2,000	2,404	2,000	
	Total ...	24,359	23,800	23,689	21,000	
Bhagulpore	Land Revenue ...	8,568	8,500	7,425	8,000	
	Excise ...	1,490	1,500	1,175	1,000	
	Criminal Courts ...	4,157	4,000	4,562	4,300	
	Administration...	1,000	1,000	644	700	
	Total ...	15,215	15,000	13,806	14,000	
Orissa	Land Revenue ...	4,910	5,000	7,171	5,000	
	Excise ...	671	650	1,414	1,000	
	Criminal Courts ...	2,372	2,500	4,489	3,000	
	Administration...	804	800	3,947	1,000	
	Total ...	8,757	8,950	17,021	9,000	
Chota Nagpore	Land Revenue ...	5,196	5,000	5,035	5,000	
	Excise ...	471	450	293	300	
	Criminal Courts ...	1,368	1,400	1,542	1,500	
	Administration ...	1,318	1,300	1,843	1,200	
	Total ...	8,353	8,150	8,713	8,000	
	Grand Total ...	1,34,184	1,33,000	1,72,754	1,32,000	

No. II.—Circulars by Accountant General, Bengal.

Classification of contingent charges.

The details of classification of contingent charges will be found in Appendix B.

Certificate required on abstract Bills.

A certificate in the following terms must be attached to every abstract bill presented at the Treasury for encashment after the 15th of a month :—

"I certify that detailed bills for all contingent charges drawn by me before to the 1st of the current month have been forwarded to the controlling officer for countersignature and transmission to the Accountant-General."

Treasury Officers will take particular care not to cash abstract bills presented after the 15th of each month when unaccompanied by the prescribed certificate.

Countersignature of Bills.

The system of procedure proposed in the following rules has been approved by the Government of Bengal (No. 675, Financial, dated 24th February 1879).

2. According to present practice, the monthly contingent bills sent to controlling officers by subordinate officers for countersignature are sent on at irregular intervals, as the countersigning officers manage to dispose of them. It would save a great deal of trouble and great risk of bills going astray, and controlling officers would also find it convenient for their own work in respect of these bills, if they would direct the observance of a regular method such as that below described.

3. Attached is a list of the monthly bills which are received, examined, and forwarded by various controlling officers, and it is proposed that, instead of forwarding them one by one, or in batches, as they are disposed of, all that are received and examined should be retained by the countersigning officer up to some convenient date, which might be fixed for the present as the last day of the month succeeding that to which the bills refer. All that are then completely disposed of should be made up in a bundle and forwarded with a covering list in the following form :—

Monthly contingent bills for the month of forwarded to Accountant General on (date).

	Columns of which one is set apart for each district.
A line for each bill mentioned in the list appended.	

The above arrangement of this form is suited for Commissioners. For departmental officers, districts will be placed in the lines, and the bills in the columns, as the number of districts is larger, but the number of bills in each smaller, than in the case of Commissioners.

One form may not be enough for all the bills passing through the Commissioner's hands. In that case he should keep one form for Revenue bills, and the other for other bills.

4. It will be seen that in this form there will be a little square for each bill which is countersigned, and the countersigning officer should write in this square—

(*a*). In the case of bills which are enclosed in the bundle, the number of rupees (without annas and pie) for which countersigned.

(*b*). In the case of bills which are blank for the month, the letter B (for black). It would be necessary for the countersigning officer, as part of the system, to require the disbursing officers, not only to send in bills for the heads on which they have incurred expenditure, but also to report the heads which happen to be blank for the month. The present system fails in this respect; inasmuch as in the case of some of the smaller heads of expenditure, an officer sometimes omits to prepare a bill, under the belief that the head is blank, and no notice is taken for some time, as both the Controlling Officer and the Accountant General for the meantime await the bills, not knowing that it will have to be specially called for.

(*c*). In the case of bills which have not been received and disposed of in time for inclusion with the list, the letter L ("Late"). From this it would be known that the countersigning officer was taking steps to have the bill duly sent on; and as soon as the list was complete (say on the last day of the next month), he would make up a supplementary bundle of bills, and a supplementary covering list, discharging the whole work of the month (except, perhaps, one or two outlying bills, for which special steps could be taken). It would be best to keep entirely separate from each other the supplementary list of an earlier month and the ordinary list of a subsequent one.

(*d*). For bills of a kind not current within the circle of control (*e.g.*, Customs bills for an inland Commissionership), no column would be set apart; but if there were such bills in one district and not in another, then against the latter name the entry would always be N (meaning "not in use"). This would be better than requiring a report every month that the bills were blank.

(*e*). A final line (or, in the case of departmental officers, a final column) would show the number of establishment travelling allowance bills included in the bundle.

5. These details are adapted for the most important cases, that of Commissioners; but a little variation, to be settled between the Accountant General and the officer concerned, will make them equally applicable to the cases of Inspectors-General.

Commissioner.

From each Collector	1. Land Revenue. 2. Record Room. 3. Government Estates. 4. Settlement. 5. Excise. 6. Assessed Taxes. 7. Customs. 8. Salt. 9. Stamps. 10. Remittance beyond District. 11. Public Works Cess. 12. Wards' and Attached Estates. 13. Improvement of Government Estates.
From each Magistrate	1. Criminal. 2. Charitable Donations. 3. Circuit House Charges. 4. Rewards for killing wild animals. 5. Pound charges.
From each District Superintendent ...	Repairs of Police Buildings.

Inspector-General, Jails.

One contingent bill for each Jail.
One manufacturing bill for each Jail.
One bill for each Lock-up.

Inspector-General, Police.

One for general charges
One for construction charges } from each district.
One for clothing charges

Surgeon-General.

One from each Civil Surgeon.
One for each Lunatic Asylum.

Inspector-General, Registration.

One from each Registrar and Sub-Registrar (when it exceeds Rs. 10).

Director, Public Instruction.

One for each Medical School.

Librarian, Bengal Secretariat.

One from each officer who has purchased books under Act XXV of 1867.

APPENDIX. B

Registers of Contingent Charges and the classification thereof.

N. B. A separate register must be opened for each of the departments printed in italics, with the detailed headings in column 1, and the charges of each department must be drawn in a separate bill.

INDEX.

	Page.		Page.
Collectors' Departments	vi	Jails	xx
Commissioner	xiv	Registration	xxi
Magistrates' Departments	xv	Police	xxii
Judges	xviii	Education	xxiii
Small Cause Courts	xix	Medical	xxiv

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER.	
Land Revenue Department.	
Charges for remittance of treasure within the district.	All charges for remittance of treasure within the district (state the date of remittance, the amount remitted, the places to and from which the remittance is made, and the description of money remitted). *N. B.*—For copper coins, see *Charges for remittance of treasure.*
Law charges	Fees to pleaders, cost of stamps and other charges in law suits in which Government is a party, except charges connected with pauper suits.
Office or ground-rents	Ground-rent and hire of buildings belonging to private persons, including cesses, rates, and taxes on such ground and buildings if payable by Government. Charges on account of rent must not be paid without the previous sanction of Government, nor rent be paid by one department of Government to another. (Cite the No. and date of Government order in each case.)
Petty construction and repairs ...	Charges for construction of buildings costing less than Rs. 1,000 for repairs of fixtures in buildings erected by the Public Works Department, except in the general repair of the buildings and for construction and repairs of temporary buildings.
Compensation for lands taken for public purposes.	Cost of land for Court or office compound, &c., other than for sites of buildings to be erected by the Public Works Department.
Section-writing	Charges for copying manuscript by piece-work (state by whom copied, the number of words copied, the rate at which paid, and the number and date of Government order sanctioning the charge).
Hot-weather charges	Tatties and water-pots (allowed in the Behar Province and Chota Nagpore only), punkha-pullers (number, rate, under whom employed, and period to be specified), punkhas, punkha-wheels, punkha frills, ropes, canes, &c.
Cold-weather charges	In Darjeeling only, where fuel and warm clothing are allowed.
Tour Charges	Hire of draught animals and carts (number, rate, and period to be specified) for conveyance of records and tents, ground clearing, occasional messenger charges, torches and oil, rope for binding, and tent khalasies.
Service telegrams	Telegrams sent on public service only.
Other office expenses	Allowance of sweepers, cloth for bundles or dusters, oil for lighting office, treasury, treasury guard-room, &c. (number of lights and the places lighted to be specified), superior binding of books for Court library (names of books to be stated), feed of Government cattle, of which the number, species (and height in cases of elephants) to be specified, fodder (articles, quantity, rate, &c., should be specified), and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate offices, and conveyance of forms, stationery, office furniture, &c., charges of opening packing cases, &c.
Purchase and repairs of tents ...	Tents (state the date on which the old tents displaced by the new ones were purchased) and tent-gear may be taken under tent charges, including repairs of the same.
Purchase and repairs of furniture ...	Almirahs, record shelves, other than those payable from the record grant, tables, desks, chairs, clocks, safes, treasure chests, &c., including repairs of the same.
Purchase of books	Cost of law and other books, maps, publications, &c., other than those printed by Government. *N. B.*—No books can be purchased except under the special sanction of Government in each case.
Subscription to newspapers ...	Subscription to any newspaper or periodical as sanctioned by Government (cite the number and date of the order).
Other miscellaneous charges ...	Lanterns, padlocks, scales, letter scales, badges, belts, money-bags, &c., charges for issuing proclamation and all other contingent charges of an extraordinary nature for which no separate heading has been prescribed; purchase money of estates sold for arrears of revenue; charges for advertisement of sale of estates.
Service postage stamps	Service postage stamps and payments of postage on bearing letters and parcels.
Charges for the service of Revenue processes:—	
Contingencies	All contingent charges of the process-serving establishment, including office expenses, cost of peons, badges, country stationery, postage charges, wages of punkha-pullers, cost of furniture, &c.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
Land Revenue Department—continued.	
Sub-divisional Establishments, i.e., *Sub-Deputy Collectors, Canongoes, Chainmen, &c.*:—	
Hot-weather charges	All contingent charges of the sub-divisional establishment.
Office expenses	
Miscellaneous	
Service postage stamps	
Petty construction and repairs ...	
Revenue-Record Room Charges.	
Remuneration to copyists ...	Remuneration to copyists for copying old records, &c.
Contingencies	Cost of racks, cloth for bundles, kerosine oil, &c., for the preservation of old records. (The sanction of the Board of Revenue to be cited in each case.)
Charges on account of Government Estates.	
Office and ground-rent	All contingent charges in connection with estates of which the proprietary right is vested in Government, and estates in which Government has no proprietary right, but of which the rental belongs for the time to Government. Stamps for kaboolyuts to be shown under Contingencies.
Petty construction and repairs ...	
Contingencies	
Service postage stamps	
Land Registration Charges.	
Contingencies	Any contingent charges incurred on account of the Registration Department.
Partition Establishment.	
Contingencies	Any contingent charges incurred on account of the Partition Establishment.
Excise Department.	
Rewards	Rewards to informers and seizing officers in cases of breach of excise law when no fines are realized. In cases of breach of opium law the rewards are taken under Opium.
Office and ground-rent	Same as under Land Revenue, except that the sanction of the Board of Revenue is sufficient for such payments. (Cite the No. and date of order in each case.)
Cost of lands	Same as Land Revenue.
Petty construction and repairs ...	
Hot-weather charges	
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Service postage stamps	
Other miscellaneous charges ...	Same as Land Revenue, including charges for conveyance of excise opium; charges for bringing country spirit, &c., found in excess of the quantity shown in vendor's account.
License Tax Department.	
Office expenses	Same as Land Revenue.
Miscellaneous	
Service postage stamps	
Customs Department.	
Cost of land	Same as Land Revenue.
Office and ground-rent	
Petty construction and repairs ...	
Hot-weather charges	
Tour charges	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Other miscellaneous charges ...	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
Inland Customs Department, Behar.	
Hot-weather charges	Same as Land Revenue.
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Service postage stamps	
Salt Department.	
Hot-weather charges	Same as Land Revenue.
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Office and ground-rent	
Rewards to informers	
Petty construction and repairs ...	
Service postage stamps	
Miscellaneous	
Wards Department.	
Contingencies	Contingent charges, including cost of stationery.
Postage stamps	Cost of postage stamps on correspondence relating to estates under the management of the Court of Wards.
Stamp Department.	
Other office expenses	Charges for opening packing cases and other petty charges.
Purchase and repair of furniture ...	Cost of almirahs, chests, &c., for keeping stamps of all kinds, including repairs of the same.
Other miscellaneous charges ...	Charges for conveyance of stamps, including postage and telegraph stamps and plain paper used for court-fees stamps.
Pauper Suits.	
Fees to pleaders in pauper suits ...	Fees to pleaders and other charges for recovery of Court-fees in pauper suits, including the percentage and rewards paid for the recovery of such fee.
Remittance of Treasure beyond the District.	
Charge for remittance of treasure ...	Charges for remittance of treasure from one District Treasury to another, including Post Office charges and registration fees for despatching currency notes, charges for packing, opening, and conveying gold and silver coins, travelling expenses of potdars (state the rate and the period for which paid) accompanying remittances, *i.e.*, all charges on account of the remittance till it is included in the Cash Balance of the Treasury. (Date of remittance, amount and description of money remitted and the treasury to which remitted to be stated.) *N.B.*—Charges on account of copper coins within or without the district are *Mint charges*, and therefore should be drawn in separate bills.
Rates and Taxes.	
Municipal rates and taxes on Government buildings.	Cesses, rates and taxes on all Government lands and buildings, other than those belonging to the Postal, Telegraph, and Irrigation Department, or to District Road Fund. (The building and the period for which paid to be stated.)
Stationery and Printing.	
Country stationery	Cost of stationery locally purchased, including charges for ordinary binding of office books, registers, &c. Bills admitted without countersignature, as each officer has a monthly fixed allowance from which charges for the following articles must be met:—Glue, paste, thread, talc for native colours, lac for sealing, country pens, country envelopes, repairing scissors, &c., pins and needles, twine, sand, pounce, sand pots, pounce bags, vinegar, oil for stamps, oil for stamping and sharpening knives, stamping inkstand, stamping ink, country ink, country paper of all kinds. But the purchase out of the allowance of peon books, ink and pencil erasers, ink glasses, ink of various colours, pens, writing pads, gum bottles, &c., is strictly prohibited.
Printing at private Presses ...	All charges for printing at private Presses, which must not be incurred without the sanction of Government.

Registers of Contingent charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COMMISSIONER.	
General Department.	
Office and ground-rent ...	Same as Land Revenue.
Petty construction and repairs ...	
Section-writing	
Hot weather charges	
Tour charges...	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	
Service postage stamps	
Provincial Establishment.	
Office expenses	
Miscellaneous	
Stationery and Printing.	
Printing at private Presses ...	
Country stationery	
Wards Department.	
Contingencies	
Postage stamps	
MAGISTRATE OR DEPUTY COMMISSIONER.	
Fees to pleaders in Criminal cases	Fees to pleaders in criminal cases. The pleaders' bills for such fees should be countersigned by the Remembrancer for Legal Affairs before payment.
Criminal Department.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Diet and Road money to witnesses ...	Diet and travelling expenses of all witnesses, including Government servants attending Criminal Courts. In cases of Government servants, state names, designation, rate, and distance travelled. For rules, see B. G. Circular No. 24, dated 12th April 1877.
Process fees advanced under B. G. Circular No. 48, dated 27th October 1874.	Process fees paid in cases in which the complainants are paupers and the amount is irrecoverable.
Section-writing	Same as Land Revenue.
Hot weather charges	
Cold weather charges	
Tour charges	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	Lanterns, padlocks, letter scales, badges, belts, &c., charges for execution of prisoners, whipping materials, triangles, &c.; diet and hospital expenses for treatment of wounded persons connected with criminal cases; conveyance of dead bodies brought for *post-mortem* examination, cost of sending to their homes; lunatics discharged from Asylums; contingent charges of Magistrate's hajuts, excepting expenses for dieting prisoners therein and other contingent charges of an extraordinary nature for which no separate heading has been prescribed.
Service telegrams	Same as Land Revenue.
Service of Criminal Processes ...	
Contingencies	
Pounds.	
Contingencies and miscellaneous ...	Cost of stationery and other expenses.
Petty construction and repairs ...	Charges for construction and repairs of pounds.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
MAGISTRATE OR DEPUTY COMMISSIONER—*continued.*	
Circuit House.	
Purchase and repairs of furniture ...	
Weeding and clearing garden ...	
Petty construction and repairs ...	
Ground-rent	
Other miscellaneous charges ...	
Ecclesiastical.	
Charges for clearing burial-ground ..	
Stationery and Printing.	
Country stationery	Same as Land Revenue.
Printing at private Presses ...	
Miscellaneous charges.	
Maintenance of strangers and indigent persons	
Diet to insane persons	
Support of pilgrims	
Burial of paupers	Charges for burying and burning of dead bodies.
Charges on account of shipwrecked mariners.	Charges for supporting shipwrecked native crews of vessels under British colours.
Rewards for destruction of wild animals.	Rewards for killing tigers, leopards, bears, hyenas, rhinoceros, buffaloes, wolves, alligators, &c. (Number, kind, and rate to be stated.)
Rewards for destruction of venomous snakes.	Rewards for killing cobras, keraits and daboias. (Number, kind, and rate to be stated.)
Subsistence allowance to European vagrants.	
Charges for deporting vagrants ...	
Khorasain and other vagrants ...	
Miscellaneous	Sasseram Bath establishment, Demagiri Bazar establishment in Chittagong, and charges for which special headings have not been provided.
Ferries.	
Contingencies ...	
Maintenance of ferries	
Petty construction and repairs ...	
DISTRICT JUDGE.	
Civil Courts.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Diet and travelling expenses to witnesses.	Same as under the Magistrate.
Cost of land	Same as Land Revenue.
Hot weather charges	
Tour charges	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	Lanterns, padlocks, letter-scales, seals, badges, belts, &c., charges for serving processes of the High Court, and other contingent charges of an extraordinary nature for which no separate heading has been prescribed.
Service postage stamps	Same as Land Revenue.
Service Processes :—	
Contingencies	
Pleadership Examinations :—	
Contingencies for conducting examinations.	Purchase of stationery and other charges for the examination.
Printing and Stationery.	
Printing at private Presses ...	Same as Land Revenue.
Country stationery	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
JUDGE, SMALL CAUSE COURT.	
Court.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Hot weather charges	
Service telegrams	
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	
Service postage stamps	
Process-serving establishment:—	
Contingencies	
Printing and Stationery.	
Printing at private Presses ...	
Country stationery	
SUPERINTENDENT OF JAIL.	
Jail.	
Purchase of reserve stores of grain ...	Stores of grain purchased under special sanction of Government. (Cite No. and date of order.)
Rations	Diet of prisoners, including charges connected with their sustenance, such as the cost of fuel, cooking utensils, &c. *Note.*—The word "prisoners" includes revenue, excise and opium defaulters in jail.
Clothing and bedding	Clothing and bedding supplied to prisoners, with the exception of those purchased solely for hospital use.
Petty construction and repairs ...	Same as Land Revenue.
Hospital charges	All diet of prisoners in hospital, including extra expenses incurred for sick diet, cost of bazar medicines and articles required for hospital, also clothing and furniture for use, especially in hospital.
Cost of land	Same as Land Revenue.
Moving prisoners	Charges for transferring prisoners from one jail to another, or from the subsidiary to the district jail.
Tread-mills, cranks, &c.	Purchase, conveyance, &c., of tread-mills, cranks, &c.
Office and ground-rent	Same as Land Revenue.
Service telegrams	
Other office expenses	Cost of stationery and other office expenses.
Purchase and repairs of furniture ...	Same as Land Revenue.
Purchase of books	
Other miscellaneous charges ...	Lanterns, padlocks, scales, badges, belts, diet of defendants in the custody of police, cooking utensils, keep of prisoners' children, reward for apprehension of escaped prisoners, burning or burying of deceased prisoners, purchase and repairs of fetters, fettering prisoners, razors and gaiters, &c., gratuity to released prisoners (paragraphs 356, 432 of Jail Code), diet-money, railway fare, or boat-hire (paragraph 514, Jail Code), maintenance (paragraph 515, Jail Code), or clothing on release (paragraph 523, Jail Code).
Service postage stamps	Same as Land Revenue. *N.B.*—Subsidiary Jail charges should be drawn in separate bills.
Jail Manufacture.	
Purchase of raw materials and stores...	Purchase of raw materials and stores for manufacture.
Rents and compensation of lands ...	Rent and compensation of lands for jail garden.
Tools and plant	Purchase of any implement, tools, &c., for manufacture.
REGISTRAR *or* SUB-REGISTRAR.	
Registration Department.	
Office and house-rent	Same as Land Revenue.
Petty construction and repairs ...	
Section-writing	Same as Land Revenue, but the sanction of the Inspector General, Registration Department, is sufficient, and paid on bills countersigned by him.
Hot weather charges	Same as Land Revenue, excepting that the cost of country stationery should be classified as office expenses.
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Service postage stamps	
Purchase of Publications.	
Cost of books under Act XXV of 1867	Books and publications purchased under Act XXV of 1867.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
DISTRICT SUPERINTENDENT OF POLICE.	
Executive Police.	
Purchase and repairs of arms ...	Purchase and petty repairs of arms.
Purchase and repairs of accoutrements	Purchase and repairs of accoutrements.
Purchase of clothing	Cost of clothing, refunds of clothing money to men discharged, cash payments to men who do not require clothing.
Compensation for lands taken for Police buildings.	Same as Land Revenue.
Boats, elephants and mules ...	Boat establishment (number, rate and period to be specified), feed (articles, quantity and rate to be specified) and keep or hire of elephants (number and height to be specified), feed of Government cattle (number, species, &c., to be specified) purchase and repairs of boats and stores.
Petty repairs up to Rs. 1,000 ...	Same as Land Revenue.
Petty construction up to Rs. 1,000 ...	
Rewards to informers	Rewards for apprehension of criminals and for intelligence leading to the discovery of crimes, whether paid to police officers or others; also rewards to police officers for good conduct displayed in the prosecution of enquiries, or the apprehension of offenders, except rewards paid for the apprehension of prisoners escaping from jails, in which case the amounts should be drawn in the jail bills. Rewards up to Rs 50 in each case can be offered by the District Superintendent of Police, from Rs. 50 to Rs. 200 by the Magistrate and from Rs. 200 to Rs. 500 by the Commissioner or by the Inspector General of Police. When larger rewards than what the District Superintendent can sanction are paid, cite the Police Gazette in which they are notified.
Rents	Same as Land Revenue.
Oil for lighting station-houses,	Same as Land Revenue, excepting that the cost of stationery should be classified as office expenses.
Hot weather charges	
Tour charges...	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	Lanterns, padlocks, scales, handcuffs, escorts, diet, blankets, &c., of approvers, and bazar medicines.
Service postage stamps	Same as Land Revenue.
Special Police.	
Office expenses and miscellaneous ...	Contingent charges of the Special Police under sections 13, 14 and 15 of Act V of 1861.
PRINCIPAL OF COLLEGE *or* HEAD MASTER OF SCHOOL.	
School or College.	
Hot weather charges	Same as Land Revenue, excepting that the cost of English and country stationery should be classified as office expenses, and that European and American publications can be purchased from the School Book Society.
Other office expenses	
Purchase and repairs of furniture	
Subscription to newspapers ...	
Other miscellaneous charges ...	
House-rent	
Library allowances	
Service postage stamps	
Prizes	
Printing.	
Printing at private Presses ...	
CIVIL SURGEON.	
Medical or Vaccine Department.	
Country medicines	Bazar medicines purchased by Civil Surgeons of Dacca and Patna.
Hot or cold weather charges ...	Same as Land Revenue.
Other office expenses	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Service postage stamps	
Diet of patients, clothing, &c. ...	Diet and clothing of in-door patients.
Hospital or Lunatic Asylum.	
Country medicines	Same as above.
Rents of buildings	
Petty construction and repairs ...	
Cost of land	
Hot weather charges	
Other office expenses	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Purchase of raw materials for the lunatic asylum.	
Service postage stamps	

No. III.

Circular by E. T. ATKINSON, Esq., *Accountant General, North-Western Provinces and Oudh, to the Disbursing and Controlling Officers,—No. 3, dated 14th May 1880.*

Instruction regarding decentralisation of the audit and check of contingent charges.

Under orders of the Government of India and the Local Government regarding a decentralisation of the present system of audit and check of contingent charges occurring in the different offices and departments of these provinces, I have the honour to issue the following instructions (applicable to all public offices), to be carried out by all concerned from the 1st of April 1880.

2. The details of the classification of contingent charges are given (with necessary remarks) in an appendix to this letter. They have been prepared, as far as possible, in the order of the heads as they occur in the public accounts. It will be seen that contingent charges have been divided into three classes:

Class A.—Charges that should be finally audited in detail by the disbursing officer only.

Class B.—Charges that should be finally audited in detail by the controlling officer, who is generally the Commissioner of the division, or the head of the department.

Class C.—Charges that for special reasons should be finally audited in detail by this office.

3. For items falling under class A. the disbursing officer alone will keep up a register in detail. Besides securing accuracy, it would serve for a comparison with former years if the disbursing officer suspected growing extravagance, or if an officer joined who was new to the district or department. This register should be inspected by the controlling officer in his periodical tours. The disbursing officer will retain the vouchers for sums not exceeding Rs. 20 in monthly bundles, to be destroyed after inspection by the controlling officer during his annual tour. Receipts for sums exceeding Rs. 20 should be kept for three years, and for sums exceeding Rs. 100, for twenty years; and the latter should be sent to this office for record. The disbursing officer will submit his budget in *detail* under the head "petty or ordinary contingencies," and in totals under "hot-weather establishment," "country stationery," and others, for which a fixed allowance has been made, or may hereafter be made, to the controlling officer. The latter officer will here exercise the necessary check, now too often left to post-audit, when the money has been expended and charges passed, which could never have been allowed on the exercise of a strict supervision and a conscientious check on every detail of expenditure, or if a careful scrutiny of the budget provision had been made, and disbursement kept strictly within such provision.

The real check over the ordinary contingent charges rests with the disbursing officer. His check should be most careful and thorough. He is alone responsible for the proper expenditure of his budget grant, and no one else can effectually prevent extravagance. The controlling officer will see that the monthly average is not exceeded without adequate reason. The charges should be drawn in the contingent bills under the various heads or items, without particulars.

4. For items coming under class B., both the disbursing and controlling officers should keep up registers of details. The disbursing officer will forward his detailed bill, with vouchers, for all sums exceeding Rs. 10, as at present, to the controlling officer, and the latter will forward to this office merely the contingent bill after countersigning the several detailed heads or items prescribed. If, in revieving the bill, the controlling officer sees it necessary to disallow any charge, he will note the number of the voucher objected to, with an explanation of the objection, and forward the bill to this office. He will, at the same time, inform the disbursing officer of the retrenchment, and its amount should, without fail, be recovered by short drawal on the next abstract bill for the same department. Should the item objected to be ultimately allowed, it can be redrawn in a subsequent bill.

The various grants for contingent charges provided in the budget every year are fairly liberal in every department, and they are apparently made so as to provide for exceptional cases also. It will be seen that the general tendency is to spend up to the full amount, even if there be no absolute necessity; and it should, therefore, be guarded with the proviso that only so much as is actually required should be drawn in any one month, and that the total grant for the year should not under any circumstances be exceeded. This precaution on the part of the disbursing and controlling officers will obviate the necessity for applying to Government for transfers and additional grants.

5. With regard to items coming under class C., the vouchers must come to this office for audit of charges in detail as heretofore. Changes for service postage and telegrams should be accompanied by vouchers to this office under special rules. Travelling allowances are subject to rules prescribed in consolidated circular No. 2 of this office, which are not apparently widely known, and are certainly constantly overlooked. Vouchers for English books and liveries of orderlies, where allowed, are required, in order to see that the special orders issued in regard to these items are observed.

6. Disbursing officers will have full power to make transfers from one item of "petty or ordinary contingencies" to another, provided the district total is not exceeded, and the controlling officer will have power to make transfers of grants (other than fixed) from one item to another of the same minor head and in the same district, while the transfer from provincial savings, as a whole, to particular districts will rest with the Local Government. Both the disbursing and controlling officers will take care to furnish satisfactory explanation to Government for any increase of expenditure, and the administration will then have the control of all expenditure in excess of the budget grant.

APPENDIX A.

DETAILS AND CLASSIFICATION OF CONTINGENT CHARGES UNDER THE DIFFERENT MAJOR HEADS IN THE PUBLIC ACCOUNTS.

A.

COLLECTORS AND DEPUTY COMMISSIONERS.

1.—(REVENUE DEPARTMENT) ESTABLISHMENTS.

C. 1. Travelling allowances.
2. *Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3. Official telegrams.
C. 4. Law charges.
C. 5. Office rent.
6. Purchase of—
C. (*a*) *Tents.
B. (*b*) Furniture.
C. (*c*) Record-racks.
B. (*d*) Books published in India.
C. (*e*) Books published in England.
C. (*f*) English padlocks and European or American stores.
B. 7. Stone quarry charges.
B. 8. *Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishment.
(*c*) Repairs of tents.
9. *Hot-weather charges (fixed in North-Western Provinces).
(A.—Charges in North-Western Provinces; B.—Charges in Oudh).

10. Country stationery (fixed in North-Western Provinces).
A.—Charges in North-Western Provinces; B.—Charges in Oudh.
A. 11. Tahsili fixed contingencies.
A. 12. Ordinary contingencies. This includes the following:—
Carriage of treasures within the district.
Ditto of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of furniture, tumbrils, rain-gauges, &c.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c.
Cloth for records.
Treasure-bags, boxes, and scales.
Money-testers.
Wood, candles, matches, earthen water-vessels, tumblers.
Badges and belts for peons, cost of seals.
Oil for guards.
Other unenumerated petty items.

2.—CHARGES FOR THE SERVICE OF REVENUE PROCESSES.

C. 1. Travelling allowances.
A. 2. Contingencies (only badges and belts for peons).

3.—LOCAL FUNDS ESTABLISHMENTS.

C. 1. Travelling allowance (only in Kumaun).
A. 2. Contingencies (only stationery).

4.—LAND SETTLEMENT CHARGES.

(See *Settlement Officers.*)

5.—ALLOWANCE TO DISTRICT AND VILLAGE OFFICERS.

B. 1. Contingencies (stationery for village papers).
B. 2. Ditto of villages held under direct management.

6.—REVENUE RECORD-ROOM, NORTH-WESTERN PROVINCES.

A. 1. Contingencies (stationery).

* A portion of the items marked with an asterisk will be charged to Law and Justice by this office.

7.—Excise.

(See *Excise.*)

8.—Assessed taxes.

A. Contingencies (fixed).

9.—Provincial rates.

1. Collection (Nazūl).
A. (*a*) Contingencies (small, and seldom occurs).
2. Collection (Pound)—
   A. (*a*) Feed and care of cattle.
   A. (*b*) Stationery and contingencies.
   B. (*c*) Miscellaneous contingencies.

10.—Stamps.

(See *Stamps.*)

11.—Minor Departments.

(1)—*Government bull and stallion charges.*

A. 1. Feed of cattle.
C. 2. Purchase of cattle.

(2)—*Public exhibitions and fairs.*

C. (1) Local exhibitions and fairs.
C. (2) Cattle and horse fairs—
   (*a*) Local.
   (*b*) Imperial.

(3)—*Traffic registration.*

B. Contingencies and miscellaneous.

(A represents that the disbursing officer is the audit officer; B, that the controlling officer audits and retains the vouchers; C, that the charges are supported by vouchers and audited in the accounts office. The controlling officer is the Commissioner of the division in all cases except the contingencies of Stamps, Excise, and Traffice Registration.)

B.

SETTLEMENT OFFICERS.

C. 1.—Travelling allowances.
C. 2.—Cost of instruments and their repair.
3.—Official postage—
   C. (*a*) Purchase of service labels.
   A. (*b*) Cash postage and registry charges.
C. 4. Official telegrams.
C. 5. Office rent.
6. Purchase of—
   C. (*a*) Tents.
   B. (*b*) Furniture.
B. 7. Country stationery.
B. 8. Job work.
B. 9. Hot-weather charges.
B. 10. Tour charges—
   (*a*) Carriage of tents.
   (*b*) Extra establishment.
A. 11. Ordinary contingencies. This will include—
   Carriage of stationery.
   Carriage and coolies for miscellaneous purposes.
   Repair of tents and furniture.
   Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
   Twine, wax, &c. (ditto ditto).
   Cloth for records.
   Badges and belts for peons.
   Oil for guards.
   Miscellaneous contingencies of field establishment.
   Other unenumerated petty items.

N. B.—The Commissioner is controlling officer.

C.

EXCISE.

I do not recommend any alteration in the audit of charges incurred by the Commissioner himself. Amongst the contingencies passed by him and incurred by others, the following occur :—

C. 1.—Travelling allowance.
B. 2.—Rewards.
B. 3.—Commission for collecting excise revenue.
B. 4.—Compensation for closing liquor-shops.
B. 5.—Purchase of furniture and instruments.
A. 6.—Country stationery.
C. 7.—Office-rent (Cantonment Magistrates, Ránikhet, Chakráta, and Jhánsi).
A. 8.—Ordinary contingencies. This includes the following :—
Blankets for abkari peons at hill stations.
Packing charges of opium.
Freight of opium.
Repairs of furniture and instruments.
Other unenumerated petty items.

Official postage will be omitted. The full amount of office-rent of five Cantonment Magistrates, whose excise powers have been withdrawn, will in future be debited to "Law and Justice," and not, as hitherto, a moiety to "Excise (*vide* G. O. No. 225A., dated 21st June 1878).

D.

STAMPS.

I do not propose to make any alterations in the practice in auditing the accounts of the office of Commissioner of Stamps himself. The following charges are passed by him :—

B. 1.—Country stationery.
B. 2.—Purchase of furniture (almirahs, &c).
3.—Miscellaneous.
B. 1.—Rewards.
A. 2.—Carriage of stamps.
A. 3.—Purchase of punches, seals, and ink.
A. 4.—Repairs of furniture.

The Commissioner will retain the vouchers of items marked B. The item "stationery" should either be abolished or fixed.

E.

COMMISSIONERS.

C. 1. Travelling allowances.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3.—Official telegrams.
4.—Purchase of—
C. (*a*) Tents.
B. (*b*) Furniture.
C. (*c*) Record-racks.
C. (*d*) Books published in England.
B. 5. Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishment.
B. 6. Hot-weather charges—
(*a*) Materials (tatties, &c.)
(*b*) Establishment.
B. 7. Country stationery.
A. 8. Ordinary contingencies. This will include—
Carriage of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of tents and furniture.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax, &c. (ditto ditto).
Cloth for records.
Wood, candles, &c.
Badges and belts for peons, seals, &c.
Oil for guards.
Other unenumerated petty items.

In this case B. represents the Board of Revenue as controlling officer.

F.

MINOR DEPARTMENTS.

I do not propose to alter the existing practice in regard to the offices of—

1. Meteorological Reporter.
2. Archæological Department (for transcribing old Sanscrit manuscripts).
3. Emigration.
4. Gazetteer.
5. Botanical gardens.
6. Model farms.

(In the latter two cases the vouchers below Rs. 100 are retained by the Director of Agriculture and Commerce.)

G.

LAW OFFICERS.

C. 1. Law charges (fees to Barristers and Pleaders).
C. 2. Ditto in pauper suits.
C. 3. Travelling allowances.

H.

CIVIL AND SESSIONS JUDGES.

C. 1. Travelling allowances.
2. Official postage :—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3. Official telegrams.
4. Purchase of—
B. (*a*) Furniture.
C. (*b*) Record-racks.
B. (*c*) Books published in India.
C. (*d*) Ditto in England.
B. 5. Tour charges—
(*a*) Carriage of records.
(*b*) Extra establishment.
B. 6. Hot-weather charges—
(*a*) Materials (as punkhas, tatties, &c.)
(*b*) Establishments (temporary).
A. 7. Allowances to complainants and witnesses.
B. 8. Country stationery.
A. 9. Ordinary contingencies. This will include the following :—
Carriage of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of furniture.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c. (ditto ditto.)
Wood, candles, matches, earthen water-vessels, tumblers.
Badges and belts for peons, cost of seals.
Oil for guards.
Other unenumerated petty items.

Process-serving Contingencies.

1.—Belts and badges for process-servers.

Contingencies for the offices of Subordinate Judge and Munsif are fixed, and diet allowances of witnesses in those Courts will be checked as at present. No change need be made in the audit of the accounts of the Small Cause Courts.

I.

Magistrates and Deputy Commissioners (Judicial Department).

1. Rewards—
A. (*a*) Sanctioned by District Officer, (excise, intelligence, &c.)
B. (*b*) Ditto by Commissioner.
C. (*c*) Ditto by Government.
C. 2. Office rent.
C. 3. Official telegrams.

B. 4. Cost of—
  (*a*) Books and publications under Act XXV of 1867.
  (*b*) Subscriptions to the Vernacular Press.
B. 5. Rewards for the destruction of wild animals.
B. 6. Vagrancy charges—
  (*a*) European.
  (*b*) Khorasani.
B. 7. Allowances—
  (*a*) To complainants and witnesses.
  (*b*) To assessors (Oudh).
A. 8. Donations to charitable purposes—
  (*a*) Maintenance of the indigent (= dieting paupers and lunatics and transfer to asylums).
  (*b*) Dieting orphans.
  (*c*) Burial of paupers.
A. 9. Allowances to Honorary Magistrates for country stationery.
A. 10. Ordinary contingencies. This head will include—
  Execution charges.
  Carriage of corpses, stolen property, and wounded persons.
  Ditto and coolies for miscellaneous purposes.
  Disinfectants and charcoal.
  Repair and construction of doolies, &c.
  Dieting wounded persons.
  Cloth for records.
  Bookbinding and materials for the same (included in "country stationery," where the allowance for the latter is fixed).
  Twine, wax, &c. (ditto ditto).
  Badges and belts for peons, cost of seals, &c.
  Oil for guards.
  Other unenumerated petty items.

EDUCATION.

C. Education of European and Eurasian indigent children.

MEDICAL.

B. 1. Country medicines for civil stations.
  2. Cholera and other epidemic charges—
    C. (*a*) Pay of extra Native Doctors.
    C. (*b*) Travelling allowance of extra Native Doctors.
    B. (*c*) Medicines.
    B. (*d*) Contingencies.
C. 3. Famine charges.

For the above, A. represents the disbursing officer; B., the controlling officer; and C., the office of accounts (see para. 3 of letter); the Commissioner being the controlling officer all through, except for rewards for apprehension of proclaimed offenders, which are countersigned by the Inspector General of Police.

J.

JAILS.

The contingent charges of the office of the Inspector-General of Jails are not affected by this new arrangement, and I do not propose any change in auditing the charges of the Jails, as I find existing check and control efficient and its continuance desired by the Inspector-General of Jails, who is the officer responsible to the State for the control of this great disbursing department. All receipts exceeding Rs. 100 will, as before, be sent to this office for record.

K.

REGISTRATION.

DISTRICT REGISTRARS.

C. 1. Travelling allowance (in Kumaun and Oudh only).
  2. Official postage—
    C. (*a*) Purchase of service labels.
    A. (*b*) Cash-postage and registry charges.
B. 3. Purchase of furniture.
B. 4. Country stationery for Registrars.
  5. Miscellaneous. This includes the following:—
    B. (*a*) Carriage of records.
    B. (*b*) Bookbinding charges.
    B. (*c*) Purchase of stamp punches.
    A. (*d*) Repairs of furniture.

It is not intended to alter the system of audit in regard to the office of the Inspector-General of Registration. The contingencies, including house-rent for the office of Sub-Registrar, are fixed.

L.

POLICE.

C. 1. Travelling allowances.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash-postage and registry charges.
C. 3. Official telegrams.
C. 4. House-rent or lodging.
C. 5. Purchase of clothing for—
(*a*) Constabulary police.
(*b*) Municipal police.
(*c*) Town police.
(*d*) Village chaukídars.
6. Purchase of—
C. (*a*) Accoutrements and equipments.
B. (*b*) Handcuffs, batons, &c. (Oudh).
C. (*c*) Tents.
B. (*d*) Furniture.
7. Rewards—
C. (*a*) For apprehension of proclaimed offenders.
C. (*b*) For meritorious service.
B. (*c*) For secret service.
8. Medicines for hospital.
C. (*a*) European.
B. (*b*) Bazaar or country.
B. 9. Guards—
(*a*) Temporary escorts and guards.
(*b*) Railway fares and carriage for the same.
(*c*) Watchmen for military camps (Oudh).
B. 10. Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishment.
B. 11. Hot-weather establishment—
(*a*) Materials (punkhas, tatties, earthen water-vessels, &c.)
(*b*) Establishment.
12. Repairs of—
B. (*a*) Arms and accoutrements.
B. (*b*) Handcuffs, batons, &c.
A. 13. Stationery (country)—
(*a*) North-Western Provinces (fixed)
(*b*) Police stations (Oudh).
A. 14. Ordinary contingencies. This will include the following—
Carriage of clothing—
Ditto of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of—
(*a*) Tents.
(*b*) Furniture.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c. (ditto).
Cloth for records.
Line or grazing fund charges (Oudh).
Sweeping charges for police stations (Oudh).
Oil for police stations.
Oil for quarter-guard (Oudh).
Other unenumerated petty items.

The Inspector-General of Police, North-Western Provinces and Oudh, is the controlling, or B., authority, and will, in consultation with this office, issue such subsidiary instructions as may appear advisable.

M.

EDUCATION.

It is not intended to make any change in auditing the charges on account of the office of Director of Public Instruction.

INSPECTORS.

C. 1. Travelling allowance.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash-postage and registry charges.
C. 3. Official telegrams.
C. 4. House-rent.
5. Purchase of—
C. (*a*) Tents.
B. (*b*) Furniture.
B. 6. Hot-weather charges—
(*a*) Materials (tatties, rope, &c.)
(*b*) Establishment.
B. 7. Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishments.
B. 8. Country stationery.
A. 9. Ordinary contingencies, which include the following :—
Carriage of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of tents and furniture.
Cloth for records.
Wax, twine, &c, (included in " country stationery " where the allowance for the latter is fixed).
Bookbinding and country materials for the same (ditto ditto).
Badges and belts for peons.
Other unenumerated petty items.

GOVERNMENT COLLEGES.

Items 1, 2, 3, 4, 6 and 9, as under " Inspectors," and add—
C. 1. Purchase of furniture.
B. 2. Library allowance.
B. 3. Boarding-house allowance.
C. 4. Books and instruments.
B. 5. Garden charges.

The B. or controlling authority for the above is the Director of Public Instruction.

GOVERNMENT SCHOOLS.

1. Contingencies have been fixed for *Zila* and *Anglo-Vernacular Schools* in Oudh, and for *Zila Schools* in the North-Western Provinces, by No. 356A., dated 18th October 1877.

2. *Tahsili schools* will have 1 to 4 as under " Inspectors," to which add—
1. Purchase of—
B. (*a*) Furniture.
C. (*b*) Books and apparatus.
B. 2. Country stationery.
B. 3. Hot-weather charges.

The Circle Inspector will be the B. or controlling authority.

3. *Halkabandi school.*—Contingencies will be passed, as at present, by the Local Educational Committee or their Secretary, who will retain all vouchers under Rs. 100.

4. *Girls' schools.*—As Halkabandi schools.

5. *Normal schools* or training Colleges.—Items Nos. 1 to 4 as under " Inspector," to which add—
1. Purchase of—
B. (*a*) Furniture.
C. (*b*) Books and apparatus.
B. 2. Country stationery.
B. 3. Hot-weather charges.

The Circle Inspector, or whoever the Director appoints, will be B. or controlling authority.

SCHOLARSHIPS AND PRIZES.

No change seems to be necessary; where materials, such as books and apparatus, are presented, the receipt is enough, and where money prizes are given, the number and authority will alone be required.

GRANTS FOR ENCOURAGEMENT OF LITERATURE.

C. 1. Prizes for authorship.
C. 2. Purchase of books as rewards to authors.
C. 3. Patronage of the native press.

GRANTS-IN-AID.

All are C. items requiring Government sanction.

MISCELLANEOUS.

C. 1. Purchase of books.
C. 2. Grants to examiners.
B. 3. Examination charges.

N.

ECCLESIASTICAL.

The only contingencies of churches drawn from Government are—
C. 1. Official postage—

(*a*) Purchase of service labels,
(*b*) Cash postage and registry charges,

for which vouchers should accompany bills to this office.
2. Lighting charges, which are fixed.
C. 3. Purchase of furniture, such as communion-plate, safe for its custody, altar-cover, fair linen cloths, napkins, bibles and prayer books.

The vouchers for all these should also accompany the bills in this office. The other articles are supplied by the Public Works Department and audited by the Examiner of Public Works Accounts.

O.

MEDICAL.

CIVIL SURGEONS.

C. 1. Travelling allowances.
2. Official postage—

C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.

C. 3.—Official telegrams.
B. 4.—Purchase of furniture.
5.—Purchase of medicines and appliances—

C. (*a*) European for civil stations.
B. (*b*) Country or bazar for ditto.
C. (*c*) Supplied for sale to Civil Surgeons.

A. 6.—Ordinary contingencies, which will include—

Stationery.
Twine, wax, &c. (included in "country stationery" where the allowance for the latter is fixed).
Repairs of furniture.
Badges and belts for peons.
Other unenumerated petty items.

The controlling or B. authority is the Commissioner of the division.

VACCINATION.

C. 1. Travelling allowance.
2. Official Postage—

C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.

C. 3. Official telegrams.
C. 4. Purchase of tents.
B. 5. Rewards.
B. 6. Medical stores.
A. 7. Ordinary contingencies (fixed).
The controlling or B. authority is the Superintendent-General of Vaccination.

MEDICAL SCHOOL—(AGRA).

1. Official Postage—

C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.

B. 2. Hot-weather charges—

(*a*) Materials (tatties, &c.)
(*b*) Establishment.

B. 3. Scholarships.
B. 4. Prizes and rewards.
B. 5. Clothing to native medical pupils.
B. 6. Purchase of furniture.

A. 7. Ordinary contingencies, which will include—
Stationery and carriage thereof.
Repairs of furniture.
Twine, wax, &c.
Badges and belts for peons.
Other unenumerated petty items.

The controlling or B. authority is the Inspector General of Civil Hospitals and Dispensaries.

HOSPITALS.

(*Agra, Thomason, and Allahabad European Civil Hospitals.*)

A. 1. Diet of patients.
A. 2. Clothing ditto.
3. Medicines and appliances—
C. (*a*) European.
B. (*b*) Country or bazar
B. 4. Hot-weather charges—
(*a*) Materials (tatties, &c.)
(*b*) Establishment.
A. 5. Ordinary contingencies.

The controlling officer or B. authority is the Inspector General of Civil Hospitals and Dispensaries.

Dispensaries in the North-Western Provinces entirely under Local Committees: in Oudh the charges will be audited as for "Hospitals."

LUNATIC ASYLUMS.

A. 1. Diet of patients.
A. 2. Clothing of patients.
3. Medicines and appliances—
C. (*a*)—European.
B. (*b*)—Country or bazar.
B. 4. Raw materials for factory.
B. 5. Hot-weather charges.
B. 6. Purchase of furniture.
A. 7. Ordinary contingencies.

The controlling authority is the same as in "Hospitals." Postal charges will be met from the head "Civil Surgeon."

CHEMICAL EXAMINER.

1. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 2. Medical stores and chemicals.

P.

SANITARY COMMISSIONER.

The only contingencies passed by this officer, with the exception of those of his own office, which are not affected by this measure, are the fixed allowance of one rupee per mensem passed to the clerks of the District Mortuary Registers, and which will henceforth be admitted under the countersignature of the Civil Surgeons as District Mortuary Registrars.

Q.

GOVERNMENT PRESS.

The present special audit of this Department should continue.

R.

OTHER DEPARTMENTS.

It is not intended to alter, in any important respect, the present practice in auditing the charges incurred in the offices of the following departments:—
1. Household of His Honour the Lieutenant-Governor and Chief Commissioner.
2. Civil Secretariat.
3. Accountant General.
4. Board of Revenue.
5. High Court.

6. Inspector-General of Police.
7. Ditto of Jails.
8. Superintendent-General of Vaccination.
9. Inspector-General of Schools.
10. Inspector-General of Excise, Stamps, and Registration.
11. Director of Agriculture and Commerce.

APPENDIX B.

SUMMARY OF THE DETAILS AND CLASSIFICATION OF CONTINGENT CHARGES GIVEN IN APPENDIX A.

Class C.

Travelling allowances.
Official postage.
Official telegrams.
House-rent.
Law charges.
Purchase of—

(*a*) Tents.
(*b*) Record-racks.
(*c*) Books published in England.
(*d*) Padlocks and European or American stores.
(*e*) Bulls and stallions.
(*f*) Instruments (settlement).

Charges connected with—

(*a*) Local exhibitions and fairs.
(*b*) Horse and cattle fairs.
(*c*) Cholera epidemics.
(*d*) Famine.

Rewards requiring sanction of Government.
Clothing charges of constabulary, police, and watchmen.
Accoutrements and equipment of ditto.
Charges requiring special sanction of Government (such as grants-in-aid, grants for encouragement of literature, &c.)
European medicines charged by transfer in accounts.

Class B.

Purchase of—

(*a*) Furniture (as a rule).
(*b*) Books published in India.
(*c*) Books and publications under Act XXV of 1867.
(*d*) Vernacular newspapers.
(*e*) Handcuffs, batons, &c. (Oudh). . .

Stone-quarry charges.
Tour charges.
Hot-weather charges (where not fixed).
Country stationery (ditto).
Contingencies of villages held under direct management.
Job work (settlement).
Rewards requiring sanction of departmental head.
Charges requiring special sanction ditto.
Commission for collecting excise revenue.
Compensation for closing liquor-shops.
Rewards for the destruction of wild animals.

Allowances—

(*a*) To complainants and witnesses.
(*b*) To assessors (Oudh).

Vagrancy charges—

(*a*) European.
(*b*) Khorasani.

Bazaar medicines.
Guards and escorts (temporary).
Repairs of arms, &c. (police).
Allowances for (colleges).

(1) Boarding-houses.
(2) Library.
(3) Garden.

Scholarships, prizes, and rewards, Agra Medical College.
Raw materials for factories (jails and asylums).

Class A.

1. Cash postage and registry charges.
2. Tahsili contingencies (fixed).
3. Hot-weather charges (where fixed).
4. Country stationery (ditto).
5. Contingencies generally (ditto).
6. Revenue record-room stationery.
7. Pound charges.
8. Nazul ditto.
9. Feed of Government bulls and stallions.
10. Rewards requiring only disbursing officer's sanction.
11. Allowances to complainants and witnesses (Judges).
12. Donations to charitable purposes:—
    (*a*) Maintenance of the insane.
    (*b*) Dieting orphans.
    (*c*) Burial of paupers.
13. Fixed allowances to Honorary Magistrates.
14. Diet of patients, clothing of patients in hospitals in the North-Western Provinces and dispensaries in Oudh.
15. Ordinary contingencies.

Under the last head (15) are included the following and other unenumerated petty items, according to the department or office in which they occur:—

Carriage of stationery.
Ditto treasure within a district.
Ditto clothing (police).
Ditto corpses, stolen property, and wounded persons.
Ditto and coolies for miscellaneous purposes.
Repairs of tents.
Ditto furniture, tumbrils, and rain-gauges.
Ditto doolies and their construction.
Execution charges.
Disinfectants and charcoal.
Dieting wounded persons.
Treasure bags, boxes, and seals.
Money-testers.
Cloth for records.
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c. (included in "country stationery" where the allowance for the latter is fixed).
Bookbinding and country materials for the same (ditto ditto).
Wood, candles, matches, earthen water-vessels, tumblers, cat's meat.
Badges and belts for peons; cost of seals.
Oil for guards.
Miscellaneous contingencies of field establishment (settlement).
Line or grazing fund charges (Police, Oudh).
Sweeping charges for police-stations (Oudh).
Blankets for abkári peons at hill stations, packing charges of opium, freight of opium, purchase of punches, seals, and ink.

No. 260 G. G.

Copy forwarded to the Chief Commissioner of Mysore, for information.

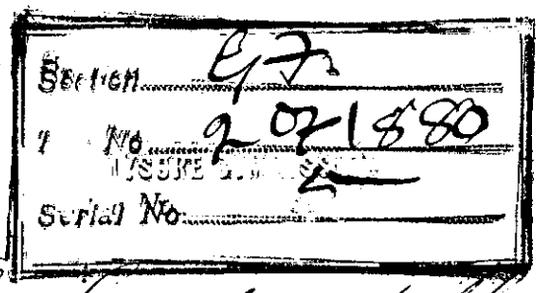
Foreign Deptt., General, Fort William, the 9th February 1881

By order, &c.,
J. Peters
for Secy. to the Govt. of India

Govt. Central Press.—No. 475 C. F.—20-1-81.—250.

Mysore. Mz 15/2

ff 5096



22

To

The Secretary to Chief Commissioner
General Department.

Sir,

In acknowledging receipt of your letter No. 7603/1997 dated 15th ultimo, I have the honor to state that there is considerable room for simplification of procedure, without sacrifice of control, in the Audit of contingent expenditure in Mysore, and I would propose the following

2. Each controlling officer will, as at present, make allotments to the respective subordinate disbursing officers out of grants for ordinary contingencies provided in the Budget, intimating such allotments to the Audit Department for communication to the local treasuries concerned which will pay contingent abstracts presented by the disbursing officers within the limit of the respective allotments

Ordinary contingent charges.

3. So far the existing system may be usefully maintained, but instead of submitting a monthly detailed bill with vouchers above Rs. 10/ to the controlling authority for certification, the disbursing

Officer

officer will send the bill with those vouchers and a certificate as to such as are retained by him for sums not exceeding Rs. 10/, direct to the Comptroller ~~for countersignature and disbursement~~ who will see that the limits of allotment are not exceeded and that the items are duly vouched.

4. As regards Special Charges requiring the sanction of a Controlling authority the disbursing officer will first obtain such sanction by docket and attach it as original to the Bill, together with the payees receipt if the amount exceeds Rs. 10/. Special Contingent Charges.

5. Under the above procedure the controlling officer will keep a register of the budget grants for Contingent Charges both ordinary and special appertaining to his Department, entering the allotments made and sanctions accorded by him, but he will not need to register the charges incurred by his subordinates as he does now. His control on their expenditure will be as complete as at present. One page of the form of register now in use will ordinarily suffice for all the disbursing officers under one

one Controlling Officer, and con-
siderable delay and useless
labor in those Offices will be
wholly obviated.

6. When a reappropriation
is needed from savings occurring
under one or more heads, the
Controlling Officer will have to
refer direct to the Audit Depart-
ment for verification of the
appropriation Statement, as is
now done through the Secretary's
Office, and the Audit Department
would merely have to forward
the reappropriation Statement
after check to the Officer whose
sanction is required.

I have the honor to be
Sir,
Your most obedient Servt.
J. Pindall
Comptroller

DE,

1881

No 400

From

The Comptroller

To The Secretary to
the Paymaster
General Dept

No. 5096

Dated 22d
Dep'd
Rec'd 1-H } March

Pointing out how
the procedure of
ordinary Contingent
charges may be sim-
plified